



Sales Tax Holiday Alphabetical Directory

Tennessee Code Annotated Section 67-6-393

Note: No items used in trade or business are exempt under these provisions.

Issue	Exempt	Taxable	Other Information
Aerobic clothing	X		
Antique clothing (for wear)	X		
Aprons/Clothing shields	X		
Athletic socks	X		
Baby clothes	X		
Baby diapers	X		
Baby receiving blankets	X		
Back Orders			Exemption exists if the customer orders an exempt item with the expectation that its delivery not be delayed. Subsequent delay by the shipper due to backlogs or backorder still allows the purchase to remain exempt.
Backpacks	X		
Bandanas	X		
Bathing suits & caps	X		
Belt Buckles		X	Belt buckles sold separately are not exempt.
Belts	X		
Belts, tool		X	Protective equipment
Bibs	X		
Binders	X		
Blackboard Chalk	X		
Blouses	X		
Book Bags	X		
Boots, general purpose (winter, dress, cowboy, hiking)	X		
Boots, ski		X	Sports and recreation equipment
Bow Ties	X		
Bowling Shirts	X		
Bras	X		
Breathing Masks		X	Protective equipment
Bridal Gowns and Bridal Veils	X		
Briefcases		X	Clothing accessories
Calculators	X		
Camp Clothing	X		
Caps	X		
Cellophane Tape	X		
Chalk	X		
Chef Uniforms	X		
Choir and Altar Clothing	X		
Clay		X	School art supply
Clerical Vestments	X		
Clothing	X		(Exempt if \$100 or less per item.)
Clothing Accessories or Equipment		X	Incidental items worn on the person or in conjunction with clothing are taxable.

Clothing, definition			All human wearing apparel suitable for general use.
Coats	x		
Compact Disks		x	Computer storage media
Compasses	x		
Composition Books	x		
Computer Software, preloaded on computer	x		Computer software purchased with a bundled system is exempt. Upgraded software purchased with a bundled system is taxable.
Computer Software, purchased separately		x	Computer software purchased separately is taxable.
Computer Storage Media		x	Computer storage media (diskettes, compact disks), handheld electronic schedulers, personal digital assistants (PDAs), computer printers, and printer supplies (printer paper, printer ink).
Computers	x		Exempt if \$1500 or less. Includes CPU and other bundled components such as speakers, monitor, keyboard, mouse, cables, and preloaded software.
Corsets and Corset Laces	x		
Cosmetics		x	Clothing accessories
Costumes, including novelty children's costumes	x		
Coupons			Coupons that reduce the sales price are treated as a discount unless the seller is reimbursed for the coupon by a third-party. If a discount applies to the total purchase price and the purchase has both taxable and exempt merchandise, the discount must be allocated based on the taxable portion versus the total sales price.
Coveralls	x		
Cowboy Boots	x		
Crayons	x		
Delivery Charges			If all items are exempt and individually under the threshold, the charges do not have to be added. When shipments include items that are taxable and exempt in the same shipment, the delivery charges must be allocated by % of the sales price or by weight.
Diapers - (adult and baby, cloth or disposable)	x		
Discounts			A discount by the seller reduces the sales price of the property and the discounted price determines whether the sales price is within a sales tax holiday price threshold. If a discount applies to the total purchase price and the purchase has both taxable and exempt merchandise, the discount must be allocated based on the taxable portion versus the total sales price.
Diskettes		x	Computer storage media - school computer supplies are taxable.
Dress Gloves and Shoes	x		
Dresses	x		
Ear Muffs	x		

Electronic Schedulers		x	School computer supply
Emblems		x	Emblems sold separately are taxable.
Erasers	x		
Exchanges			If a customer purchases an exempt item during the holiday period and exchanges it for a like item later, no tax is due. If they exchange it later for a completely different item, tax is due on the new item. If a customer buys an exempt item before the holiday period actually begins and then returns it during the holiday period for a completely different item of eligible property, no tax is due on the new item.
Fabric		x	Sewing materials
Face Shields		x	Protective equipment
Fins, swim		x	Sports and recreation equipment
Folders - expandable, pocket, plastic, and manila)	x		
Formal Clothing, purchased	x		
Formal Clothing, rented		x	Rented items are taxable.
Galoshes	x		
Garters/Garter Belts	x		
Girdles, Bras, and Corsets	x		
Glasses, safety (non-prescription)		x	Protective equipment
Glazes		x	School art supply
Globes		x	School instructional material
Gloves	x		
Gloves, protective or welders'		x	Protective equipment
Gloves, sports		x	Sports and recreation equipment
Glue, Paste, and Paste Sticks	x		
Goggles, safety		x	Protective equipment
Goggles, sports		x	Sports and recreation equipment
Golf Clothing (caps, dresses, shirts, skirts, pants)	x		
Graduation Caps and Gowns, purchased	x		
Guards, sports hand, elbow, mouth, shin		x	Sports and Recreation Equipment
Gym Suits and Uniforms	x		
Hair Notions		x	Clothing Accessories
Handbags		x	Clothing Accessories
Hard Hats		x	Protective Equipment
Hats, general purpose: cowboy, baseball, knit	x		
Hearing Protectors		x	Protective Equipment
Helmets		x	Protective Equipment
Highlighters	x		
Hiking boots	x		

Hooded Shirts and Sweatshirts	x		
Hosiery	x		
Index Card Boxes	x		
Index Cards	x		
Jackets	x		
Jeans	x		
Jerseys, sports	x		
Jewelry		x	Clothing Accessories
Jogging Apparel	x		
Jogging Bras	x		
Knitted Caps and Hats	x		
Lab Coats	x		
Layaway Sales			Final payment must be made and property given to purchaser during exemption period or purchaser selects property and retailer accepts order during exemption period for immediate delivery upon full payment, even if delivery is made after the exemption period.
Leased Items		x	Leased or rented items are taxable.
Leather Clothing	x		
Leg Warmers	x		
Legal Pads	x		
Leotards	x		
Lingerie	x		
Lunch Boxes	x		
Maps		x	School instructional material
Markers	x		
Mittens	x		
Neckties	x		
Neckwear, including ties and scarves	x		
Nightgowns and Night Shirts	x		
Notebooks	x		
Order Date			Eligible property qualifies for exemption if delivered to and paid for by the customer during the period. Exemption also exists if the customer orders an exempt item with the expectation that its delivery not be delayed. Subsequent delay by the shipper due to backlogs or backorder still allow the purchase to remain exempt.
Overshoes and Rubber Shoes	x		
Pads, sketch and drawing		x	School Art Supply
Paintbrushes		x	School Art Supply
Paints		x	School Art Supply
Pajamas	x		
Pants	x		

Paper - loose leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board, and construction paper	X		
Patches		X	Patches sold separately are not exempt.
PDAs		X	School computer supply
Pencil Boxes	X		
Pencil Sharpeners	X		
Pencils	X		
Pens	X		
Personal Digital Assistants (PDAs)		X	School computer supply
Ponchos	X		
Poster Board	X		
Printer Ink		X	School computer supply
Printer Paper		X	School computer supply
Printer Supplies		X	School computer supply
Printers		X	School computer supply
Prom dresses	X		
Protective Equipment		X	Items for human wear and designed as protection of the wearer against injury or disease or as protections against damage or injury of other persons or property, but not suitable for general use.
Protractors	X		
Rain Checks			For property purchased during the holiday with a rain check, the exemption will apply. Any rain checks issued during the holiday period and redeemed after the period are not exempt.
Rain Checks, definition			When the seller allows a customer to purchase an item at a certain price at a later time when the particular item is out of stock.
Raincoats, Rain Hats, and Ponchos	X		
Reference Books		X	School instructional material
Reference Maps		X	School instructional material
Religious Clothing	X		
Rented Items		X	Rented items are taxable.
Respirators, paint or dust		X	Protective Equipment
Returns			For 60 days after the holiday period, when a customer returns an item that would have been exempt, no credit or refund for sales tax paid will be given unless the customer has a receipt or the seller has documentation showing that tax was paid. The 60 day period does not replace a seller's right to establish their policy for accepting returned merchandise.
Robes	X		
Rubber Thongs, Flip-Flops	X		
Rulers	X		
Running Shoes Without Cleats	X		
Sandals	X		

Scarves	x		
School Art Supplies		x	Clay and glazes, paints (acrylic, tempera, and oil), paintbrushes for artwork, sketch and drawing pads, and watercolors.
School Computer Supplies		x	Computer storage media (diskettes, compact disks), handheld electronic schedulers, personal digital assistants (PDAs), computer printers, and printer supplies (printer paper, printer ink).
School Instructional Material		x	Reference books, and reference maps and globes. Textbooks and workbooks exempt under existing law.
School supplies	x		Exempt if \$100 or less per item.
School Supplies, defined			An item used by a student in a course of study. Does not include school art supply, school instructional material, or school computer supplies.
School Supply Boxes	x		
School Uniforms	x		
Scissors	x		
Scout uniforms	x		
Sewing Equipment & Supplies		x	Examples include knitting needles, patterns, pins, sewing scissors, sewing needles, and thimbles.
Sewing Materials		x	Materials that become part of clothing are not exempt.
Shawls and Wraps	x		
Shirts	x		
Shoe Inserts	x		
Shoe Laces	x		
Shoes	x		
Shoes, ballet or tap		x	Sports and Recreation Equipment
Shoes, cleated or spiked		x	Sports and Recreation Equipment
Shorts	x		
Shoulder Pads for Dresses, Jackets, etc.		x	Sewing Materials
Shoulder Pads, sports		x	Sports and Recreation Equipment
Skates, roller and ice		x	Sports and Recreation Equipment
Ski Boots		x	Sports and Recreation Equipment
Ski masks		x	Sports and Recreation Equipment
Ski suits, snow		x	Sports and Recreation Equipment
Skin Diving Suits		x	Sports and Recreation Equipment
Slacks	x		
Sleepwear, Nightgowns, Pajamas	x		
Slippers	x		
Slips	x		
Sneakers	x		
Socks (including athletic)	x		
Splitting Items			Items that are normally sold together may not be split to be under the threshold (i.e. - a pair of shoes).
Sport or Recreational Equipment		x	Items designed for human use and worn in conjunction with an athletic or recreational activity that are not suitable for general use.
Stockings	x		

Suits, Slacks, Jackets, and Sport Coats	x		
Sunglasses, non-prescription		x	Clothing Accessories
Support Hose	x		
Suspenders	x		
Sweat Suits	x		
Sweaters	x		
Sweatshirts	x		
Swimsuits	x		
Tennis skirts, dresses, shoes	x		
Thongs	x		
Textbooks	x		Under existing law, textbooks are exempt.
Thread		x	Sewing Materials
Ties/Neckwear	x		
Tights	x		
Time Zones			The time zone of the seller's location determines the authorized time period when the seller and buyer reside in different time zones.
Tool Belts		x	Protective Equipment
Trade or Business, items used in		x	Seller is not required to ask the purchaser if the item is to be used in a trade or business. If tax is not collected, the business purchaser will be liable for tax.
Trousers	x		
T-shirts	x		
Tuxedos, purchased	x		
Tuxedos, rented		x	Rented items are taxable.
Umbrellas		x	Clothing Accessories
Undergarments, including longjohns	x		
Underwear	x		
Uniforms	x		Athletic or Non-Athletic
Veils	x		Veils for general use are exempt.
Vests, hunting and life preserver		x	Sports and Recreation Equipment
Walking shoes	x		
Wallets		x	Clothing Accessories
Watches		x	Clothing Accessories
Watercolors		x	School Art Supply
Welders' Gloves		x	Protective Equipment
Wetsuits		x	Sports and Recreation Equipment
Windbreakers	x		
Workbooks	x		Under existing law, workbooks are exempt.
Writing Tablets	x		
Yarn		x	Sewing Materials
Zippers		x	Sewing Materials